CHAPTER XXVI—PUBLIC WORKS DEPARTMENT.

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Introductory.

473. The rules in this chapter apply primarily to officers of the Public Works Department. They are equally applicable to Special Land Acquisition Officers and other officers not belonging to the Public Works Department, who may be authorised to incur expenditure against the grant for Public Works. (*e.g.*, the Inspector-General of Police and the Chief Commandant, Mysore State Troops).

474. They do not apply to charges for construction (petty) and repair which are not treated as expenditure of the Public Works Department, but adjusted against the budget grants of the Department concerned (*vide* item 12 of Appendix XII).

Receipts.

475. No deposit account can be opened in a Civil treasury by officers of the Public Works Department; whatever sums are paid into a treasury by a Public Works Officer or on his account, must be carried to the credit of the final head of account or to the head "Public Works Deposits" or "Objection Book Advances, Public Works Department," as the case may be, in the treasury accounts.

476. The Executive Engineer will keep a book in which he will enter all his remittances to the treasury. Remittances will be accompanied by chalans and remittance book which will show the head of account to which the amount remitted is to be credited in the treasury accounts. The chalans will be retained by the treasury and the book returned duly signed.

NOTE.—The Treasury Officer may refuse to receive any amount paid without sufficient particulars and when the chalan does not specify the heads of credit.

477. Public Works receipts paid into treasuries direct by others will also be credited to the Public Works heads of account

and the duplicate copy of the chalan forwarded by the Treasury Officer to the Executive Engineer concerned who should bring the amounts on his cash book at once as received and remitted to the treasury. On the first of each month, the Executive Engineer will enter the total amount remitted to the treasury under the several heads of account during the preceding month in a consolidated treasury receipt form and forward it to the treasury with the remittance book. The Treasury Officer will return it before the 5th of the month after comparing it with his subsidiary register and recording on it a certificate that the total amount agrees with the total remittances shown in his subsidiary register. As separate consolidated treasury receipts are received from each Executive Engineer for the certificate of agreement, separate pages should be allotted in the subsidiary register for each Executive Engineer.

NOTE 1.—In the case of receipts remitted to the treasuries in the Bangalore District, two consolidated receipts (one for the remittances to the State Huzur Treasury and the other for remittances into the Taluk Treasuries) are sent to the State Huzur Treasury, for furnishing the required certificate.

2. The consolidated receipt will be signed by the Treasury Officer however small its amount may be.

478. A separate subsidiary register in Form 105 is maintained in the treasuries for the receipts under "XIX, Civil Works." A copy of this subsidiary register showing the total amount remitted by each Executive Engineer will be sent to the Comptroller with the monthly accounts.

Payments.

479. Funds are supplied to officers of the Public Works Department in two ways:—*Viz.*, (1) directly by salary, establishment, travelling allowance and contingent bills and (2) by means of pass orders. The two classes of payments will be registered separately in the treasury.

Salary, Establishment and Contingent Charges.

480. (*a*) Gazetted officers of the Public Works Department draw their salary bills in the same way as Gazetted officers of the Civil Department. Non-gazetted officers' bills and contingent bills are however drawn only by certain heads of offices.

(*b*) The rules in Chapters III to VI, apply to the preparation and payment of these bills.

(*c*) Payments made on the above account will be charged in the lists of miscellaneous payments.

Works Expenditure.

481. Expenditure on works (except in the case of recoupment of works permanent advance) will be paid on bills accompanied by pass orders signed by the Executive Engineers and presented at the treasury by contractors to whom they are made over. Executive Engineers are supplied with numbered counterfoil books of Pass Order forms by the Comptroller. No advice of the issue of a pass order will be sent to the treasury; nor will any pass order be issued for a sum less than Rs. 10. A pass order will be paid by the Treasury Officer only if it is presented before the end of the month following that in which it is passed for payment; any, presented at a later date, should be refused payment unless it is renewed with a new date by the passing officer who should not however alter the number of the pass order.

NOTE.—Pass orders for less than Rs. 10 may be issued when the amounts thereof are to be credited to Government by adjustment.

482. Bills for recoupment of permanent advance for works should be invariably made payable by payment orders passed by the Executive Engineers on the bills themselves. Such bills will not be accompanied by separate pass order sheets prescribed for payment of contractors' bills. The original bills, with the pay order duly signed by the Executive Engineer and with the required sub-vouchers, will be presented for payment at the treasury.

NOTE.—To avoid keeping a large amount of cash in the hands of the Sub-Division Officers, their permanent advance recoupment bills may be paid at District treasuries, when presented by the Executive Engineers, and Remittance transfer receipts, for such small amounts as may be desired, issued.

483. The original copies of the contract certificates or work bills with the pass order sheets attached to them will be cashed by Treasury Officers when the pass orders are signed by officers empowered to do so.

Before paying the amount of the pass order, the Treasury Officer should be careful to see that the amount of the pass order (words and figures) agrees with that of the amount passed for payment on the original contract certificate by the drawer of the pass order and attached to the pass order, and that a duly stamped acknowledgment for the gross amount passed for payment, (*viz.*, amount of the pass order plus the amount adjusted in the bill for claims due by the party) is signed on the contract certificate by the party to whom the amount has been directed to be paid. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some

known person. If it is made payable to an agent by the party, the Treasury Officer should be careful to have the agent identified and to have a proper acknowledgment from the agent.

484. When funds are required at a treasury other than that on which the Executive Engineer is empowered to draw, he should obtain the orders of the Comptroller to enface his pass orders as payable at the treasury desired. Funds should not be made available for such a purpose by means of remittance transfer receipts.

485. (*a*) An Executive Engineer may enface his pass orders as payable at any of the District or Taluk treasuries within his jurisdiction or at which the Comptroller has specially permitted him to draw.

(*b*) The Executive Engineer should keep the Treasury Officer informed from time to time of the extent to which he will draw on any Taluk treasury, in order that funds may, as far as is convenient, be provided. But the District Treasury Officer must judge how far this system can in any particular case be extended, and the Comptroller must not permit any extension of it, which will cause extra expense, direct or indirect, by the locking up of funds in Taluk treasuries.

486. The amount of each pass order or bill for recoupment of permanent advance (for works expenditure) should be entered in a subsidiary register in Form 106. The register provides for a separate column for each Executive Engineer issuing pass orders on the treasury. A copy of this register is sent to the Comptroller along with the bi-monthly lists of payments.

Pass Book.

487. The payments on pass orders and permanent advance recoupment bills should be recorded in a pass book, which will remain with the Executive Engineer and be sent by him periodically and on the 2nd of every month to the Treasury Officer. The details of payments at Taluk treasuries will be taken from the taluk bi-monthly lists. On the 2nd of every month, the total of the pass book will also be verified with the lists of payments, before the book is returned to the Executive Engineer.

NOTE.—An Executive Engineer at the headquarters station should send his pass book to be written up every week ; that of an Executive Engineer at a distance may be forwarded at longer intervals, but the dates should be fixed. An Executive Engineer having accounts with two treasuries, will of course have two pass books.

Monthly Settlement.

488. The Treasury Officer should arrange to have a monthly settlement very early in the month with the Executive Engineer; *i.e.*, he should have the pass book written up in respect of pass orders and recoupment bills cashed during the previous month, and issue a consolidated receipt for the whole of the remittances received from the Executive Engineer and his subordinates during that month.